



# MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION EXEMPTION APPLICATION

## INCORPORATED PRIVATE NONPROFIT PRIVATE RESIDENTIAL CHILD CARE FACILITY

Name of Corporation \_\_\_\_\_  
 Name of Child Care Facility \_\_\_\_\_  
*Physical Location* \_\_\_\_\_  
 Mailing Address \_\_\_\_\_  
 \_\_\_\_\_

**The statute reads,** “Certain residential child care facilities. Sales to incorporated private nonprofit residential child care facilities that are licensed by the Department of Health and Human Services as child care facilities.” PL 2007, c. 438, §59 (AMD); PL 2015, c. 300, Pt. A, §15 (AMD).

*Is the child caring institution incorporated?* Yes \_\_\_ No \_\_\_  
*Has the child caring institution received 501(c) nonprofit status from the IRS?* Yes \_\_\_ No \_\_\_

**IN ORDER TO PROCESS THE APPLICATION THE FOLLOWING MUST BE INCLUDED:**

1. Copy of the Articles of Incorporation, as well as a copy of the Constitution and/or By-laws;
2. Copy of the IRS determination letter indicating 501(c) nonprofit status;
3. Copy of the license issued by the Department of Health and Human Services;
4. Please forward any licenses, publications issued to or by your organization which would provide details regarding purpose, mission and/or services offered, if applicable.

**Note:** All information contained on this application is subject to **VERIFICATION** by Maine Revenue Services. Maine Revenue Services may request additional information or documentation necessary to determine eligibility.

I hereby certify under the pains and penalties of perjury that \_\_\_\_\_ is an incorporated nonprofit residential child care facility. I therefore request that a sales, use and service provider tax exemption certificate be issued to the above organization pursuant to 36 M.R.S. §§ 1760(18-A) and 2557(4).

Date: _____	Signature: _____
Tel: _____	Printed Name: _____
Fed ID: _____	Title: _____
Email: _____	Date Facility Opened: _____

Mailing address: Maine Revenue Services, P.O. Box 1060, Augusta, ME 04332-1060

APP-107 (Rev 03/2020)